

State of California
BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

Regulation 4602. FINALITY.

Reference: Sections 22974.7, 22974.8, 22979.7, Business and Professions Code.

The penalty or penalties stated in the Notice of Violation or Warning Notice shall become final as provided in Regulations 4700 and 4701, unless an appeal is filed with the Board within the applicable time periods provided therein.

History: Adopted December 12, 2006, effective April 21, 2007.